

NVB 3001 (Rev. 12/24)

UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF NEVADA		PROOF OF INTEREST
Name of Debtor: <b>Meta Materials Inc.</b>		<b>RECEIVED AND FILED</b> <b>DEC 27 2024</b> <b>U.S. BANKRUPTCY COURT</b> <b>MARY A. SCHOTT, CLERK</b>  <b>COURT USE ONLY</b>
Case Number:		
<b>1. Name and address of holder of the Equity Interest</b> (the person or entity holding an Equity Interest in the Debtor. Referred to hereinafter as the "Interest holder"): Servicom Ventures Inc. Suite 201, 516 Topsail Road St. John's, NL Canada A1E 2C5 Attn Romauld Derrible Telephone Number: 709-697-9934	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of interest relating to your interest. Attach copy of statement giving particulars. <input checked="" type="checkbox"/> Check box if you have never received any notices from the bankruptcy court or the Debtors in this case. <input type="checkbox"/> Check box if this address differs from the address on the envelope sent to you by the Debtors.	
<b>NOTE:</b> This form SHOULD NOT be used to make a claim against the Debtor for money owed. A separate Proof of Claim form should be used for that purpose. This form should only be used to assert an Equity Interest in the Debtor. An Equity Interest is any right arising from any capital stock and any equity security in any of the Debtor. An equity security is defined in the Bankruptcy Code as (a) a share in a corporation whether or not transferable or denominated stock or similar security, (b) interest of a limited partner in a limited partnership, or (c) warrant or right other than a right to convert, to purchase, sell, or subscribe to a share, security, or interest of a kind specified in subsection (a) or (b) herein.		
Account or other number by which Interest holder identifies Debtor (last 4 digits only): <b>Account # 0000010199</b>	Check here if this Proof of Interest: <input type="checkbox"/> replaces a previously filed Proof of Interest dated: _____ <input type="checkbox"/> amends a previously filed Proof of Interest dated: _____	
<b>2. Name and Address of any person or entity that is the record holder for the Equity Interest asserted in this Proof of Interest:</b> Romauld Derrible Telephone Number: 709-697-9934	<b>3. Date Equity Interest was acquired:</b> August 10, 2016	
<b>4. Total amount of member interest:</b> <u>149,059 Common Shares</u>	<b>5. Certificate number(s):</b> <u>C-82</u>	
<b>6. Type of Equity Interest:</b> Please indicate the type of Equity Interest you hold: <input checked="" type="checkbox"/> Check this box if your Equity Interest is based on an actual member interest held in the Debtor. <input type="checkbox"/> Check this box if your Equity Interest is based on anything else and describe that interest: Description: _____		
<b>7. Supporting Documents:</b> Attach copies of supporting documents, such as stock certificates, option agreements, warrants, etc. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
<b>8. Date-Stamped Copy:</b> To receive an acknowledgement of the filing of your Proof of Interest, enclose a stamped, self-addressed envelope and copy of this Proof of Interest.		
<b>9. Signature:</b> Check the appropriate box. <input checked="" type="checkbox"/> I am the interest holder. <input type="checkbox"/> I am the interest holder's authorized agent. <input type="checkbox"/> I am the trustee, or the debtor, or their authorized agent. <input type="checkbox"/> I am a guarantor, surety, endorser, or other codebtor. (Attach copy of power of attorney, if any.)    (See Bankruptcy Rule 3004.)    (see Bankruptcy Rule 3005.)		
I declare under penalty of perjury that the information provided in this proof of interest is true and correct to the best of my knowledge, information, and reasonable belief.		
Print Name: <u>Romauld Derrible</u> Title: <u>President</u> Company: <u>_____</u> Address and telephone number (if different from notice address above): <u>Servicom Ventures Inc</u>		December 18, 2024 (Date) Telephone number: <u>709-697-9934</u> email: <u>romauld.derrible@derrible.com</u>

Penalty for presenting fraudulent claim is a fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 AND 3571

CLASS / SERIAL C-82 47,059 Co. Shares  
 Issued To: Servicom Ventures Inc. August 10, 2016  
 Transferred from: Treasury  
 Common  
 Cancelled Certificate No.: \_\_\_\_\_

For: \_\_\_\_\_  
 Dated: \_\_\_\_\_  
 Dated: \_\_\_\_\_

No. C-82 147,059 Shares

INCORPORATED UNDER THE LAWS OF CANADA

-- Servicom Ventures Inc. --

-- 147,059 --

-- Common --

shares of

This is to Certify that  
 is the registered holder of  
 fully paid and non-assessable

**METAMATERIAL TECHNOLOGIES INC.**

The class of shares that this certificate represents has rights, privileges, restrictions or conditions attached thereto and the Corporation will furnish to a shareholder, on demand and without charge, a full copy of the text of the rights, privileges, restrictions and conditions attached to the shares represented by this certificate and to each class of shares of the Corporation

The transfer of the shares represented by this certificate is subject to the restrictions contained in the articles of the Corporation.

The Corporation has a lien on any shares registered in the name of the above shareholder or his legal representative to the extent of the debt (if any) of the shareholder to the Corporation.

In witness whereof, the Corporation has caused this certificate to be signed by its duly authorized officers.

DATED: August 10, 2016.

*Georgios Palikaridis*  
 President -- Georgios Palikaridis

*Nadine Geddes*  
 Secretary -- Nadine Geddes

K0556145 (REVISED 01/01/15)

METAMATERIAL INC.



## DIRECT REGISTRATION SYSTEM STATEMENT

AST TRUST COMPANY (CANADA)  
 PO BOX 700, STATION B  
 MONTREAL, QC. H3B 3K3  
 TEL: 800-367-0825  
 www.astfinancial.com

SERVICOM VENTURES INC,  
 ROMUALD DERRIBLE  
 PO BOX 5939 STN C  
 ST. JOHN'S, NL  
 A1C 5X4

Security METAMATERIAL INC.  
 COMMON SHARES

CUSIP/ISIN CA69134F1018

STATEMENT DATE

ACCOUNT  
NUMBER

MARCH 4, 2020

028224880

## TRANSACTION INFORMATION

TRANSACTION DATE	TRANSACTION TYPE	NUMBER OF SHARES/UNITS	TRANSACTION REFERENCE
MARCH 5, 2020	DRS CREDIT	404,412	Y4874244

## ACCOUNT SUMMARY

DRS HOLDINGS (UNRESTRICTED)	DRS HOLDINGS (RESTRICTED)	CERTIFICATED/NCI HOLDINGS	DIVIDEND REINVESTMENT HOLDINGS	TOTAL HOLDINGS	MARKET VALUE
404,412				404,412,000	0.00

PLEASE RETURN PORTION BELOW FOR ADDITIONAL TRANSACTIONS

COMPANY NO.	PLAN TYPE	ACCOUNT NO.	TRANSACTION REQUEST FORM	
1652-008	DRS	028224880	Please mark one box only. Please see reverse of this form for instructions.	
Date (dd/mm/yyyy)			<input type="checkbox"/> Deposit the enclosed certificate(s) Quantity of securities to be deposited into your DRS account.	<div style="border: 1px solid black; width: 250px; height: 30px;"></div>
REGISTRATION			<input type="checkbox"/> Withdraw certificate Quantity of securities for which you would like a certificate issued from your DRS account.	<div style="border: 1px solid black; width: 250px; height: 30px;"></div>
SERVICOM VENTURES INC				
PLEASE SIGN EXACTLY AS SHOWN ABOVE				

THE INSTRUCTIONS ACCOMPANYING THIS LETTER OF TRANSMITTAL AND ELECTION FORM SHOULD BE READ CAREFULLY BEFORE COMPLETING THIS LETTER OF TRANSMITTAL AND ELECTION FORM. YOU ARE STRONGLY URGED TO READ THE ACCOMPANYING MANAGEMENT INFORMATION CIRCULAR, INCLUDING THE APPENDICES ATTACHED THERETO AND THE DOCUMENTS INCORPORATED THEREIN BY REFERENCE, BEFORE COMPLETING THIS LETTER OF TRANSMITTAL AND ELECTION FORM.

THIS LETTER OF TRANSMITTAL IS FOR USE ONLY BY REGISTERED SHAREHOLDERS OF METAMATERIAL INC. AS PROVIDED IN THE CIRCULAR, IF YOU ARE A REGISTERED SHAREHOLDER WHO IS AN ELIGIBLE HOLDER YOU MAY MAKE AN ELECTION AS TO THE FORM OF CONSIDERATION THAT YOU WILL BE ENTITLED TO RECEIVE UNDER THE ARRANGEMENT. IN ORDER FOR YOUR CONSIDERATION ELECTION TO BE EFFECTIVE, THIS LETTER OF TRANSMITTAL AND ELECTION FORM MUST BE VALIDLY COMPLETED, DULY EXECUTED AND RETURNED TO THE DEPOSITARY, AST TRUST COMPANY (CANADA), PRIOR TO 11:00 A.M. (TORONTO TIME) ON MARCH 11, 2021, OR, IF THE MEETING IS ADJOURNED OR POSTPONED, PRIOR TO 11:00 A.M. (TORONTO TIME) ON THE BUSINESS DAY IMMEDIATELY PRIOR TO THE DATE OF SUCH ADJOURNED OR POSTPONED MEETING (THE "ELECTION DEADLINE").

*If you have any questions or require more information with regard to the procedures for completing this Letter of Transmittal and Election Form, please contact the Depositary at (416) 682-3860 or 1-800-387-0825 (Toll Free). You can email the Depositary at [inquiries@astfinancial.com](mailto:inquiries@astfinancial.com).*



#### LETTER OF TRANSMITTAL AND ELECTION FORM

**TO:** METAMATERIAL INC. ("Meta")  
**AND TO:** TORCHLIGHT ENERGY RESOURCES, INC. ("Torchlight")  
**AND TO:** METAMATERIAL EXCHANGE CO INC. (FORMERLY NAMED 2798832 ONTARIO INC.) ("Canco")  
**AND TO:** AST TRUST COMPANY (CANADA), at its addresses set out at the back of this Letter of Transmittal and Election Form

This Letter of Transmittal and Election Form is for use by registered holders ("Meta Shareholders") of common shares of Meta ("Meta Shares") in connection with the proposed arrangement (the "Arrangement") under section 182 of the *Business Corporations Act* (Ontario) (the "Act") involving, among other things, the acquisition by Canco, a wholly-owned subsidiary of Torchlight, of all of the issued and outstanding Meta Shares, all as more fully described in the management information circular of Meta dated February 9, 2021 (the "Circular") that accompanies this Letter of Transmittal and Election Form. Capitalized terms used but not defined in this Letter of Transmittal and Election Form that are defined in the Circular have the respective meanings set out in the Circular.

This Letter of Transmittal and Election Form is for use by registered holders of Meta Shares. If you are a non-registered Meta Shareholder, meaning your Meta Shares are registered in the name of a broker, investment dealer, bank, trust company or other nominee or clearing agency such as CDS &



- 2 -

**Co., you should contact that Intermediary for instructions and assistance in delivering your Meta Shares.**

This Letter of Transmittal and Election Form is to be used only if certificate(s) for Meta Shares are to be forwarded with it or if Meta Shares are held through the Direct Registration System (“**DRS**”) maintained by Meta’s transfer agent. For uncertificated Meta Shares held through the DRS, Meta Shareholders are only required to complete this Letter of Transmittal and Election Form and have it delivered to the Depositary.

The Arrangement will result in Canco acquiring all of the issued and outstanding Meta Shares in exchange for the issuance of common shares of Torchlight (the “**Torchlight Shares**”) and/or exchangeable shares (the “**Exchangeable Shares**”) of Canco, in each case based on an exchange ratio (the “**Exchange Ratio**”) to be determined based on the number of Meta Shares and Torchlight Shares outstanding as of immediately prior to the effective time of the Arrangement, as further described in the Circular.

**If you are an Eligible Holder, to make a valid election as to the form of consideration you wish to receive under the Arrangement, your duly completed Letter of Transmittal and Election Form setting out your election, the certificate(s) representing your Meta Shares, if certificated, and all other required documents must be received by AST Trust Company (Canada) (the “Depositary”) prior to the Election Deadline. See Schedule “A” for a description of who qualifies as an Eligible Holder.**

**IF YOUR PROPERLY COMPLETED AND EXECUTED LETTER OF TRANSMITTAL AND ELECTION FORM IN RESPECT OF ANY OF YOUR META SHARES IS NOT RECEIVED PRIOR TO THE ELECTION DEADLINE, YOU WILL BE DEEMED TO HAVE ELECTED TO RECEIVE TORCHLIGHT SHARES IN CONSIDERATION FOR YOUR META SHARES BASED ON THE EXCHANGE RATIO (THE “DEEMED ELECTION”).**

Where a Deemed Election has occurred, a Meta Shareholder is still required to properly complete and execute this Letter of Transmittal and Election Form and deposit it, together with the certificate(s) representing their Meta Shares, if certificated, and all other required documentation, with the Depositary in order to receive evidence of the Torchlight and/or Exchangeable Shares held in their name, and in order to receive any dividend or other distribution declared or made after the Effective Time with respect to Torchlight Shares or Exchangeable Shares with a record date after the Effective Time.

Completion of the Arrangement is subject to the satisfaction or waiver of certain conditions. No payment of any consideration will be made prior to the Effective Time.

All elections and transmittals made hereunder are irrevocable except that all Letter of Transmittal and Election Forms will be automatically revoked if the Depositary is notified in writing by Meta and Torchlight that the Arrangement Agreement dated December 14, 2020 among Torchlight, Canco, 2798831 Ontario Inc., and Meta, as it may be amended and/or restated, has been terminated.

Please note that delivery of this Letter of Transmittal and Election Form does not constitute a vote in favour of the Arrangement Resolution or any other matters to be considered at the Meeting.

No fractional Torchlight Shares or Exchangeable Shares will be issued pursuant to the Arrangement. Where the number of Torchlight Shares or Exchangeable Shares to be issued to a Meta Shareholder as consideration under the Arrangement would result in a fraction of a Torchlight Share or Exchangeable Share being issued, the number of Torchlight Shares or Exchangeable Shares, as the case may be, to be received by the Meta Shareholder shall be rounded down to the nearest whole Torchlight Share or Exchangeable Share, as the case may be.

- 3 -

Whether or not the undersigned delivers the required documentation to the Depositary, as of the Effective Time, the undersigned will cease to be a holder of Meta Shares, and will only be entitled to receive the Consideration to which the undersigned is entitled under the Arrangement.

- 4 -

### GENERAL INFORMATION FOR ALL META SHAREHOLDERS

All Meta Shareholders are required to complete Step 1 (including Box A) and Step 2. Meta Shareholders who are Eligible Holders who wish to make an election to receive Exchangeable Shares must also complete Step 3 and, if applicable, the information required in Schedule "A". In addition, all Meta Shareholders should complete and submit a Form W-9 or the appropriate Form W-8. See Instructions 12 and 13 and Schedule "B".

It is understood that upon receipt and deposit of: (i) this Letter of Transmittal and Election Form; (ii) the certificate(s) representing the Meta Shares, if certificated; and (iii) all other documentation as may be required by the Depositary, following the completion of the Arrangement, the Depositary will send to the undersigned or hold for pick-up, in accordance with the instructions given below, the DRS advice statement(s) (each a "**DRS Statement**") representing the Torchlight Shares, the Exchangeable Shares, or a combination thereof, as applicable, in exchange for the Meta Shares transmitted hereunder. The Torchlight Share(s) and/or the Exchangeable Share(s) will be issued in the name of the Meta Shareholder as it appears in Step 1.

The undersigned Meta Shareholder covenants, represents and warrants that: (i) such shareholder is the registered owner of the Meta Shares being transmitted hereunder and has good title to such shares; (ii) such Meta Shares are free and clear of all hypothecs, liens, charges, encumbrances, mortgages, security interests and adverse claims; (iii) the undersigned has full power and authority to execute and deliver this Letter of Transmittal and Election Form and to transmit, sell, assign, transfer and deliver such Meta Shares and that, when the consideration to which such Meta Shareholder is entitled under the Arrangement is paid and/or received, Canco will acquire good title to such Meta Shares free and clear of any hypothecs, liens, charges, encumbrances, mortgages and security interests and none of Meta, Canco or Torchlight or any successors thereto will be subject to any adverse claim in respect of such Meta Shares; (iv) all information inserted into this Letter of Transmittal and Election Form by the undersigned is accurate; (v) such Meta Shares have not been sold, assigned or transferred nor has any agreement been entered into to sell, assign or transfer any such Meta Shares to any person other than Canco; (vi) the undersigned will execute, upon request, any additional documents, transfers and other assurances as may be necessary or desirable to complete the exchange of certificate(s) / DRS Statement(s) representing Meta Shares for the consideration the undersigned is entitled to received; (vii) the undersigned will not transfer or permit to be transferred any of the transmitted Meta Shares; (viii) none of Torchlight, Canco or Meta nor any of their directors, officers, advisors or representatives are responsible for the proper completion of this Letter of Transmittal and Election Form prior to the Election Deadline and (ix) the delivery of the Consideration will discharge any and all obligations of Torchlight, Canco, Meta and the Depositary with respect to the matters contemplated by this Letter of Transmittal and the Arrangement. The covenants, representations and warranties of the undersigned herein contained shall survive the completion of the Arrangement.

The undersigned hereby (i) irrevocably constitutes and appoints an officer of Torchlight as the true and lawful agent, attorney and attorney-in-fact and proxy of the undersigned with respect to the Meta Shares transmitted hereunder, with full power of substitution, in the name of and on behalf of the undersigned (such power of attorney being deemed to be an irrevocable power coupled with an interest) to: (A) register or record the transfer of Meta Shares transmitted hereunder on the registers of Torchlight and Canco; and (B) execute and negotiate any cheques or other instruments representing any such distribution payable to or to the order of the undersigned and (ii) revokes any and all other authority, whether as agent, attorney-in-fact, attorney, proxy or otherwise, previously conferred or agreed to be conferred by the undersigned at any time with respect to the Meta Shares transmitted hereunder other than as granted in a form of proxy for use at the Meeting or in any agreement entered into between the undersigned and Torchlight.

The undersigned acknowledges and agrees that this Letter of Transmittal and Election Form is not, and shall not be construed as, a proxy granted for use at the Meeting and that this Letter of Transmittal and Election Form shall not serve to revoke any proxy for use at the Meeting previously conferred or agreed to be

- 5 -

conferred by the undersigned (whether as agent, attorney-in-fact, attorney, proxy or otherwise) at any time with respect to the Meta Shares being transmitted hereunder. No subsequent authority, whether as agent, attorney-in-fact, attorney, proxy or otherwise, except a proxy granted for use at the Meeting, has been or will be granted with respect to the Meta Shares transmitted hereunder. Each authority conferred or agreed to be conferred by the undersigned in this Letter of Transmittal and Election Form survives the death, incapacity, bankruptcy or insolvency of the undersigned and any obligations of the undersigned hereunder are binding upon the heirs, legal representatives, successors and assigns of the undersigned.

The undersigned instructs the Depositary to mail the DRS Statement(s) representing, the Torchlight Shares and/or Exchangeable Shares, as applicable, that the undersigned is entitled to receive in exchange for the Meta Shares transmitted hereunder, to the undersigned promptly after completion of the Arrangement and return of this Letter of Transmittal and Election Form to the Depositary, or to hold such DRS Statement(s) for pick-up promptly after the completion of the Arrangement and return of this Letter of Transmittal and Election Form to the Depositary, in each case, in accordance with the instructions given below.

**If the Depositary does not receive this Letter of Transmittal and Election Form properly completed and duly executed, together with the certificate(s) representing your Meta Shares (if they are certificated) transmitted hereunder and all other required documentation before the Election Deadline, you will be deemed to have made a Deemed Election. As such, you will receive Torchlight Shares in consideration for your Meta Shares.**

All elections and deposits made under this Letter of Transmittal and Election Form are irrevocable and may not be withdrawn by a Meta Shareholder except that all Letter of Transmittal and Election Forms will be automatically revoked if the Depositary is notified in writing by Meta and Torchlight that the Arrangement Agreement has been terminated. If the Arrangement is not completed for any reason, the certificate(s) representing the Meta Shares transmitted hereunder (if any) and all other ancillary documents will be returned to the undersigned by mail at the address of the undersigned shown on the register of Meta Shareholders unless (i) the undersigned completes Step 4, in which case Meta Shares (if applicable) and other documents will be held by the Depositary for pick-up or (ii) the undersigned completes Step 5, in which case the Meta Shares (if applicable) and other documents will be mailed to the undersigned at the address specified in Step 5. The undersigned recognizes that none of Meta, Torchlight, Canco or the Depositary has any obligation or authority pursuant to the instructions given below to transfer any Meta Shares from the name of the registered Meta Shareholder thereof if the Arrangement is not completed.

As of the completion of the acquisition by Canco of the Meta Shares following the Effective Time, the undersigned will cease to be a Meta Shareholder and will only be entitled to receive the consideration which the undersigned is entitled to receive under the Arrangement upon delivery of this Letter of Transmittal and Election Form together with the certificate(s) representing such Meta Shares, if certificated, and all other required documentation to the Depositary.

All Meta Shareholders, whether or not they are able to elect to receive, and whether or not they wish to elect to receive, Exchangeable Shares in the Arrangement, should properly complete and execute this Letter of Transmittal and Election Form and return it, together with the certificate(s) representing their Meta Shares, if certificated, and all other required documentation, to the Depositary.

Upon surrender to the Depositary by a holder of Meta Shares of a duly completed Letter of Transmittal and Election Form together with the certificate(s) representing such Meta Shares, if certificated, and all other required documentation to the Depositary, such holder of Meta Shares shall be entitled to receive, and promptly after the Exchange Time the Depositary shall deliver to such person, written evidence of the book entry issuance in uncertificated form to such person representing that number of Exchangeable Shares and/or



- 6 -

Torchlight Shares which such person is entitled to receive in accordance with the Plan of Arrangement less any amounts withheld in accordance with the Plan of Arrangement.

A Meta Shareholder who does not properly complete and execute this Letter of Transmittal and Election Form and deposit it, together with the certificate(s) representing their Meta Shares, if certificated, and all other required documentation, with the Depositary, will not receive evidence of the Torchlight and/or Exchangeable Shares held in their name, nor will they be entitled to receive any dividend or other distribution declared or made after the Effective Time with respect to Torchlight Shares or Exchangeable Shares with a record date after the Effective Time unless and until they do so.

Any certificate which immediately prior to the Exchange Time represented outstanding Meta Shares that were exchanged pursuant to the Plan of Arrangement that is not deposited with all other instruments pursuant to the Plan of Arrangement on or prior to the date set out in Section 4.5 of the Plan of Arrangement shall cease to represent a claim or interest of any kind or nature as a securityholder of Canco or Torchlight. On such date, the Exchangeable Shares and/or Torchlight Shares to which the former holder of the certificate referred to in the preceding sentence was ultimately entitled shall be deemed to have been surrendered for no consideration to Canco.

Torchlight, Canco, Meta or the Depositary shall be entitled to deduct and withhold, or direct Torchlight, Canco, Meta or the Depositary to deduct and withhold on their behalf, from any amount payable to any Meta Shareholder under the Plan of Arrangement, such amounts as Torchlight, Canco, Meta or the Depositary, acting reasonably, are required or permitted to deduct and withhold with respect to such payment under the *Income Tax Act* (Canada), the United States Internal Revenue Code of 1986 or any provision of any other law in accordance with the withholding provisions of the Plan of Arrangement.

The undersigned, by using this Letter of Transmittal and Election Form in the English language, is deemed to have required that any contract evidencing the Arrangement, as well as all documents related thereto, be exclusively in the English language. **Le sous-signé, en utilisant la version anglaise de cette lettre d'envoi et formulaire de choix, est considéré d'avoir exigé que tout contrat démontrant l'Arrangement, de même que tous les documents qui s'y rapportent, soient rédigés exclusivement en anglais.**

**PLEASE CAREFULLY READ THE CIRCULAR AND THE INSTRUCTIONS SET OUT BELOW BEFORE COMPLETING THIS LETTER OF TRANSMITTAL AND ELECTION FORM.**

- 7 -

## Step 1 – DESCRIPTION OF META SHARES TRANSMITTED

**All Meta Shareholders must complete this Step 1.**

The undersigned hereby delivers to you, for exchange upon the Arrangement becoming effective, the following Meta Shares represented by share certificate(s) and/or DRS position(s) (and, for certificated shares, delivered with this Letter of Transmittal and Election Form) (“**Transmitted Shares**”), details of which are as follows:

DESCRIPTION OF META SHARES TRANSMITTED		
Name(s) and Address(es) in which Transmitted Shares are Registered	Certificate Number(s) (if applicable)	Number of Transmitted Shares
Servicom Ventures Inc. PO BOX 5939 STN C St. John's NL A1C 5X4		404,412
<b>Total Number of Transmitted Shares</b>		404,412

Notes:

- (1) The Certificate Number(s) column does not need to be completed if the Transmitted Shares are held in book entry only position, through DRS. The DRS is a system that allows shares to be held in book-entry from without having a physical share certificate issued as evidence. Instead, registered shares are held and registered electronically in the record systems of the transfer agent, which can be confirmed in the DRS.
- (2) If space is insufficient, please attach a separate schedule to this Letter of Transmittal and Election Form as outlined in Instruction 3.
- (3) The total number of the numbers filled in above must equal the total number of Transmitted Shares represented by the share certificate(s) enclosed with this Letter of Transmittal and Election Form, if any, and/or any DRS position(s) held by such Meta Shareholder.

- 8 -

**BOX A**

**TO BE COMPLETED BY ALL META SHAREHOLDERS BY SELECTING ONE BOX BELOW**

(See Instruction 12)

**Indicate whether or not you are a U.S. Shareholder or are acting on behalf of a U.S. Shareholder.**

- ☐ The person signing this Letter of Transmittal and Election Form represents that he/she/it is not a U.S. Shareholder and is not acting on behalf of a U.S. Shareholder.
- ☐ The person signing this Form is a U.S. Shareholder or is acting on behalf of a U.S. Shareholder.

A "**U.S. Shareholder**" is any holder of Meta Shares that is a U.S. Person for Tax Purposes as described in Instruction 12.

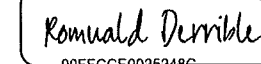
**If you are a U.S. Shareholder then you must complete the Form W-9 included herein, as provided in Instruction 12. If you are not a U.S. Shareholder then you must complete the appropriate Form W-8, which can be obtained at [www.irs.gov](http://www.irs.gov).**

- 9 -

## Step 2 – AUTHORIZATION

### All Meta Shareholders must complete this Step 2.

The undersigned hereby delivers to the Depositary the Transmitted Shares representing the Meta Shares described above under “Step 1 – Description of Meta Shares Transmitted” to be dealt with, upon completion of the Arrangement, in accordance with this Letter of Transmittal and Election Form.

<b>SHAREHOLDER SIGNATURE(S)</b>  This box must be signed by the registered holder of the Meta Shares transmitted hereunder exactly as his, her or its name(s) appear(s) on the Transmitted Shares. <b>See Instruction 4.</b> If this box is signed by a trustee, executor, administrator, guardian, attorney-in-fact, agent, officer of a corporation or any other person acting in a fiduciary or representative capacity, please provide the information described in Instruction 4.	<div>Romuald Derrible</div> <div>Name of Shareholder (please print)</div> <div></div> <div>Signature of Shareholder or Authorized Signatory (see Instruction 4)</div> <div>Romuald Derrible</div> <div>Name and Capacity of Authorized Representative or Attorney (if applicable)</div> <div>7/8/2021</div> <div>Date</div>
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By signing above, and unless the undersigned has completed Step 4 below, the undersigned requests that the DRS Statement representing, the Torchlight Shares and/or Exchangeable Shares, as applicable, be delivered by first class mail to the undersigned at the address as shown on the register of Meta Shareholders maintained by the transfer agent or held for pick-up at the Depositary.



- 10 -

### Step 3 – ELECTION OF CONSIDERATION TO BE RECEIVED

**Only Eligible Holders may elect to receive Exchangeable Share Consideration. Only Eligible Holders who wish to receive Exchangeable Shares are required to complete Step 3.**

**If you are an Eligible Holder and you do not complete Step 3 and Schedule “A” you will be deemed to have made a Deemed Election and will receive Torchlight Share Consideration in consideration for your Meta Shares. See “General Information for All Meta Shareholders”.**

#### **ELECTION<sup>(1)(2)(3)</sup>**

Check the appropriate box to indicate the consideration you elect to receive for the Meta Shares transmitted under this Letter of Transmittal and Election Form. If you are electing to receive a combination of Torchlight Share Consideration and Exchangeable Share Consideration, you should check both boxes.

You are also required to make a further election below specifying the number of Transmitted Shares in respect of which you wish to receive Torchlight Share Consideration and the number of Transmitted Shares for which you wish to receive Exchangeable Share Consideration.

The undersigned hereby elects to receive:

- ☐ Torchlight Share Consideration with respect to 404,412 Meta Shares.
- ☐ Exchangeable Share Consideration with respect to \_\_\_\_\_ Meta Shares.

The total number of the numbers filled in above must equal the total number of Transmitted Shares.

#### **FURTHER INSTRUCTIONS**

If you have elected to receive all Exchangeable Share Consideration or a combination of Torchlight Share Consideration and Exchangeable Share Consideration, **you must also review and complete** Schedule “A” and Figure 1: Tax Election Form for use by Eligible Holders of Meta Shares and Figure 2: Tax Election Package Information and ensure all information requested therein is completed.

#### **Notes:**

1. This Letter of Transmittal and Election Form must be received by the Depositary prior to the Election Deadline, which is 11:00 a.m. (Toronto time) on March 11, 2021, being the Business Day immediately prior to the date of the Meeting (currently scheduled to be held on March 12, 2021) or, if such Meeting is adjourned or postponed, 11:00 a.m. (Toronto time) on the Business Day immediately prior to the date of such adjourned or postponed meeting in order to make a consideration election. Any Meta Shareholder who does not deposit with the Depositary a duly completed Letter of Transmittal and Election Form prior to the Election Deadline, or otherwise fails to comply with the requirements of this Letter of Transmittal and Election Form with respect to elections to receive Exchangeable Share Consideration or a combination of Torchlight Share Consideration and Exchangeable Share Consideration, shall be deemed to have made a Deemed Election. See “General Information for all Meta Shareholders”.
2. Only Eligible Holders of Meta Shares may elect to receive consideration that includes Exchangeable Shares. An Eligible Holder may also elect to receive consideration that includes a combination of Exchangeable Share Consideration and Torchlight Share Consideration. Any election to receive Exchangeable Share Consideration by a Meta Shareholder who is not an Eligible Holder of Meta Shares will be deemed to be a duly completed

- 11 -

election to receive Torchlight Share Consideration in lieu of the Exchangeable Share Consideration that such Meta Shareholder is not eligible to elect to receive.

3. If you are an Eligible Holder, you are entitled to elect to receive, in respect of all the Meta Shares held by you in aggregate, a combination of Torchlight Share Consideration and Exchangeable Share Consideration. However, in respect of each individual Meta Share held by you, you are entitled to receive only Torchlight Share Consideration or Exchangeable Share Consideration.

**Meta Shareholders should consult their financial and tax advisors prior to making an election as to the consideration they wish to receive pursuant to the Arrangement.**

- 12 -

**Step 4 – HOLD FOR PICK-UP**

<input type="checkbox"/>	Check here if the DRS Statement(s) the undersigned is entitled to receive upon completion of the Arrangement is to be held for pick-up at the office of the Depositary at which this Letter of Transmittal and Election Form is deposited.
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**Step 5 – SPECIAL DELIVERY INSTRUCTIONS**

A Meta Shareholder must complete this step only if it wishes to have the DRS Statement(s) the undersigned is entitled to receive upon completion of the Arrangement delivered to an address other than the address of the undersigned as shown on the register of Meta Shareholders maintained by the transfer agent for the Meta Shares.

<b>SPECIAL DELIVERY INSTRUCTIONS</b>	<b>Mail DRS Statement(s) to</b>
<b>See Instruction 5</b>	<b>Name:</b> _____
	<b>Address:</b> _____
	_____
	_____

**If special delivery instructions have been selected, please proceed to Step 6.**

- 13 -

### Step 6 – SIGNATURE GUARANTEE

A Meta Shareholder does not have to complete this step if either:

1. it is the registered Meta Shareholder of the Transmitted Shares transmitted with this Letter of Transmittal and Election Form and has not completed Step 5 requesting delivery to an address other than the current registered address of the Meta Shareholder, or
2. it is an “**Eligible Institution**” as defined in Instruction 6.

**In all other cases, a Meta Shareholder must complete this Step 6 by having its signature on this Letter of Transmittal and Election Form guaranteed by an Eligible Institution (both a signature guarantee and a medallion guarantee are required).**

<p><b>GUARANTEE OF SIGNATURE(S)</b></p> <p>Authorized Signature on behalf of Eligible Institution.</p> <p><b>See Instructions 4 and 6.</b></p>	<p><b>Signature:</b> _____</p> <p><b>Name of Firm:</b> _____</p> <p><b>Address:</b> _____</p> <p>_____</p> <p>_____</p> <p><b>Telephone:</b> _____</p> <p><b>Dated:</b> _____</p>
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## INSTRUCTIONS

### 1. Use of Letter of Transmittal and Election Form

This Letter of Transmittal and Election Form is for use by registered holders of Meta Shares only. A properly completed and duly executed Letter of Transmittal and Election Form in the appropriate form (or a manually signed facsimile thereof) must be received by the Depositary, along with certificate(s) representing the Transmitted Shares, if certificated, and all other documents required by the Depositary, at the appropriate address specified on the back page of this Letter of Transmittal and Election Form, in order to facilitate prompt delivery of the consideration the applicable Meta Shareholder is entitled to receive.

In order for an Eligible Holder who wishes to receive Exchangeable Shares as their consideration under the Arrangement to make a valid election, this Letter of Transmittal and Election Form (or manually signed facsimile thereof), together with the accompanying certificate(s) representing the Transmitted Shares, if certificated, and all other required documents, must be received by the Depositary at one of the addresses specified on the back page of this Letter of Transmittal and Election Form prior to the Election Deadline, being 11:00 a.m. (Toronto time) on March 11, 2021 or, if the Meeting is adjourned or postponed, such time on the Business Day immediately prior to the date of such adjourned or postponed Meeting. **If the Depositary does not receive this Letter of Transmittal and Election Form properly completed and duly executed, together with the accompanying certificate(s) representing the Transmitted Shares, if certificated, and all other required documentation prior to the Election Deadline, you will be deemed to have made a Deemed Election to receive Torchlight Shares. See "General Information for all Meta Shareholders".**

Regardless of whether or not a valid consideration election is made prior to the Election Deadline, all Meta Shareholders must complete this Letter of Transmittal and Election Form and return it, together with certificate(s) representing the Transmitted Shares, if certificated, to the Depositary in order to receive evidence of entitlement to the consideration to which they are entitled.

**If you are a non-registered Meta Shareholder, meaning your Meta Shares are registered in the name of a broker, investment dealer, bank, trust company or other nominee or clearing agency such as CDS & Co., you should contact that nominee for instructions and assistance in delivering your Meta Shares.**

**All elections and deposits made under this Letter of Transmittal and Election Form are irrevocable except that all Letter of Transmittal and Election Forms will be automatically revoked if the Depositary is notified in writing by Meta and Torchlight that the Arrangement Agreement has been terminated.**

### 2. Delivery of Letter of Transmittal and Election Form and Transmitted Shares

The method of delivery of this Letter of Transmittal and Election Form and the Transmitted Shares is at the option and risk of the Meta Shareholder and delivery will be deemed to be effective only when such documents are actually received by the Depositary. Meta, Torchlight and Canco recommend that these documents be delivered by hand to the Depositary at the address specified on the back page of this Letter of Transmittal and Election Form and a receipt obtained; otherwise, the use of registered mail, properly insured, with return receipt requested is recommended.

### 3. Insufficient Space

If the space provided in Step 1 of this Letter of Transmittal and Election Form is insufficient to list all certificate(s) / DRS position(s) representing the Transmitted Shares, as applicable, the required information with respect to each of the Meta Shares transmitted hereunder should be attached as a separate schedule to this Letter of Transmittal and Election Form, which separate schedule must be signed by the Shareholder.

### 4. Signatures on Letter of Transmittal and Election Form, Powers and Endorsements

This Letter of Transmittal and Election Form must be completed and signed by the registered holder of the Transmitted Shares or by such holder's duly authorized representative (at Step 2 of this Letter of Transmittal and Election Form).

- a) If this Letter of Transmittal and Election Form is signed by the registered holder(s) of the Transmitted Shares, the signature(s) must correspond with the name(s) of the registered holder(s) as written on the face of such Transmitted Shares without any change whatsoever. If any Transmitted Shares are held of record by two or more joint owners, all the owners must sign this Letter of Transmittal and Election Form. If any Transmitted Shares are registered in different names on several certificate(s) / DRS Statement(s), it will be necessary to complete, sign and submit a separate Letter of Transmittal and Election Form for each different registration. If this Letter of Transmittal and Election Form or any certificates / DRS Statements or powers are signed by a trustee, executor, administrator, guardian, attorney-in-fact, agent, officer of a corporation or any other person acting in a fiduciary or representative capacity, those persons should so indicate below the signature on the line marked "Name and Capacity of Authorized Representative or Attorney" when signing, and evidence satisfactory to the Depositary of their authority to act should be submitted. The Depositary, at their discretion, may require additional evidence of appointment or authority or additional documentation.
- b) If this Letter of Transmittal and Election Form is signed by a person other than the registered holder(s) of the Transmitted Shares:
  - i. such Transmitted Shares must be endorsed or accompanied by appropriate share transfer or share transfer powers; and
  - ii. the signature(s) on such share transfer or stock transfer power must correspond with the name(s) of the registered holder(s) as registered or as appearing on the Transmitted Shares without any change whatsoever and must be guaranteed as noted in Instruction 6.
- c) No alternative, conditional or contingent deposits will be accepted.

### 5. Special Delivery Instructions

If the DRS Statement the undersigned is entitled to receive upon completion of the Arrangement is to be sent to an address other than the address of the undersigned as shown on the register of Meta Shareholders maintained by the transfer agent for the Meta Shares, Step 5 should be completed. If special delivery instructions are provided at Step 5, the undersigned's signature should be guaranteed, as noted in Instruction 6.

## 6. **Guarantee of Signatures**

If (a) the Letter of Transmittal and Election Form is signed by a person other than the registered holder(s) of the Transmitted Shares or (b) the undersigned has provided special delivery instructions to the Depositary pursuant to Step 5, such signature must be guaranteed by an Eligible Institution or in some other manner satisfactory to the Depositary (except that no guarantee is required if the signature is that of an Eligible Institution).

An "**Eligible Institution**" means a Canadian Schedule 1 chartered bank, a member of the Securities Transfer Agent Medallion Program (STAMP), a member of the Stock Exchange Medallion Program (SEMP) or a member of the New York Stock Exchange Inc Medallion Signature Program (MSP). Members of these programs are usually members of a recognized stock exchange in Canada and the United States, members of the Investment Industry Regulatory Organization of Canada, members of the Financial Industry Regulatory Authority or banks and trust companies in the United States. The guarantor must affix a stamp bearing the actual words "Signature Guarantee". Signature guarantees are not accepted from treasury branches, credit unions or caisses populaires unless they are members of one of the above-mentioned Medallion Programs.

## 7. **Lost Certificates**

If a certificate evidencing a Meta Share has been lost or destroyed, this Letter of Transmittal and Election Form should be completed as fully as possible and forwarded, together with a letter describing the loss or destruction, to the Depositary. The Depositary will respond with the replacement instructions and requirements in order for the Meta Shareholder to receive his, her or its entitlements (which may include an indemnity bonding requirement). If a Meta Shareholder wishes to make an election in respect of the consideration to be received in exchange for the Meta Shares deposited hereunder, the foregoing action must be taken sufficiently in advance of the Election Deadline in order to obtain a replacement certificate /DRS Statement in sufficient time to permit the Meta Shares represented by the replacement certificate / DRS Statement to be transmitted under the Arrangement prior to the Election Deadline.

## 8. **Direct Registration System**

The Direct Registration System, or DRS, is a system that allows you to hold shares in "book-entry" form without having a physical share certificate issued as evidence of ownership. Exchangeable Shares and Torchlight Shares issued pursuant to the Arrangement will be held in "book entry" form which means that (i) any Exchangeable Share Consideration issued to you will be held in your name and registered electronically in Canco's records, which will be maintained by its transfer agent, AST Trust Company (Canada) and (ii) any Torchlight Share Consideration issued to you will be held in your name and registered electronically in Torchlight's records, which will be maintained by its transfer agent, currently First American Stock Transfer, Inc. The Direct Registration System eliminates the need for shareholders to safeguard and store certificates, it avoids the significant cost of a surety bond for the replacement of, and the effort involved in replacing, physical certificate(s) that might be lost, stolen or destroyed and it permits/enables electronic share transactions. The first time your Exchangeable Shares and/or Torchlight Shares are recorded under the DRS (upon completion of the Arrangement) you will receive an initial DRS Statement with respect to such shares acknowledging the number of Exchangeable Shares and Torchlight Shares, respectively, that you hold in your DRS account. Each time you have any movement of shares into or out of your DRS account, you will be provided with an updated DRS Statement.

**9. Requests for Assistance and Additional Copies**

Questions and requests for assistance may be directed to the Depositary and additional copies of this Letter of Transmittal and Election Form may be obtained under Meta's profile on SEDAR at [www.sedar.com](http://www.sedar.com) or, without charge on request from the Depositary at the telephone number or addresses set forth in this Letter of Transmittal and Election Form. Meta Shareholders may also contact their broker, dealer, commercial bank, Canadian chartered bank, trust company or other nominee for assistance.

**10. Defects or Irregularities in the Declaration and/or Deposit**

All questions as to the validity, form, eligibility (including timely receipt) and acceptance of Meta Shares transmitted pursuant to the Arrangement will be determined by Meta, Torchlight and Canco, in their sole discretion. Meta Shareholders agree that such determination shall be final and binding. Meta, Torchlight and Canco reserve the right, if they so determine, to waive any defect or irregularity contained in any Letter of Transmittal and Election Form received by the Depositary. There shall be no duty or obligation of Meta, Torchlight or Canco to give notice of any defects or irregularities of any transmittal and no liability shall be incurred by any of them for failure to give such notice.

**11. Questions**

If a Meta Shareholder has any questions about the information contained in this Letter of Transmittal and Election Form or requires assistance in completing this Letter of Transmittal and Election Form, please contact the Depositary at:

Telephone: (416) 682-3860

Toll Free: 1-800-387-0825

Email: [inquiries@astfinancial.com](mailto:inquiries@astfinancial.com)

**12. U.S. Meta Shareholders: Form W-9**

A Meta Shareholder who is a resident of the U.S. for U.S. federal tax purposes or who is otherwise a U.S. person for U.S. federal income tax purposes is required to provide the Meta Shareholder's current taxpayer identification number ("TIN") by completing the Form W-9, see Schedule "B". If the correct TIN is not provided or if any other information is not correctly provided, a penalty of up to US\$50 may be imposed on the Meta Shareholder by the Internal Revenue Service and the Meta Shareholder may be subject to backup withholding at a rate of 24% on any cash received. Wilfully falsifying certifications or affirmations may result in criminal penalties.

Backup withholding is not an additional U.S. income tax. Rather, the U.S. income tax liability of persons subject to backup withholding will be reduced by the amount of tax withheld. If backup withholding results in an overpayment of taxes, a refund may be obtained, provided that the required information is furnished in a timely manner to the Internal Revenue Service.

The TIN for an individual U.S. citizen or resident is the individual's social security number.

Certain Meta Shareholders (including, among others, certain corporations and not-for-profit organizations) are not subject to these backup withholding requirements. A Meta Shareholder should



- 18 -

consult its tax advisor as to the Meta Shareholder's qualification for an exemption from backup withholding and the procedure for obtaining such exemption.

All Meta Shareholders are urged to consult their own tax advisors to determine which forms should be used and whether they are exempt from backup withholding.

**13. Non-U.S. Meta Shareholders: Form W-8**

A Meta Shareholder who is not a U.S. person for U.S. federal income tax purposes must submit the appropriate Form(s) W-8. Generally, a foreign individual or a foreign corporation that is not a pass-through entity for U.S. income tax purposes and is not engaged in a trade or business within the U.S. would provide a Form W-8BEN, in the case of an individual, or a Form W-8BEN-E, in the case of a corporation. A foreign entity that is a pass-through entity for U.S. federal income tax purposes and is not engaged in a trade or business within the U.S. would generally provide a W-8BEN-E and/or a Form W-8IMY (which may require additional Forms W-8s of the appropriate type for its beneficial owners), depending on its particular circumstances. A foreign individual or a foreign entity that is engaged in a trade or business within the U.S. may be required to provide a Form W-8ECI. Forms W-8 can be found at [www.irs.gov](http://www.irs.gov).

Exempt persons are not subject to backup withholding. Meta Shareholders that are non-U.S. residents for U.S. federal income tax purposes may qualify as exempt persons by submitting Form W-8BEN, signed under penalties of perjury, certifying such Meta Shareholder's foreign status.

If backup withholding applies, 24% of certain payments to be made to the Meta Shareholder is required to be withheld. Backup withholding is not an additional tax. Rather, the U.S. tax liability of persons subject to backup withholding will be reduced by the amount of tax withheld. If withholding results in an overpayment of taxes, a refund may be obtained by filing a tax return with the Internal Revenue Service.

**All Meta Shareholders are urged to consult their own tax advisors to determine which forms should be used and whether they are exempt from backup withholding.**

**14. Governing Law**

The Letter of Transmittal and Election Form will be construed in accordance with the laws of the Province of Ontario and the federal laws of Canada applicable therein.

A-1

**SCHEDULE "A"*****Information for Eligible Holders Electing to Receive Exchangeable Share Consideration***

Meta Shareholders who are Eligible Holders (other than Meta Shareholders who have properly exercised Dissent Rights), and who have properly completed, duly executed and delivered this Letter of Transmittal and Election Form, their Meta Share certificate(s), if certificated, and all other required documents prior to the Election Deadline and who have elected to receive Exchangeable Share Consideration will be entitled to receive, at the Effective Time, consideration for their Meta Shares that includes, or is exclusively, Exchangeable Share Consideration. Eligible Holders may elect to receive Exchangeable Share Consideration as partial or total consideration with respect to all or any portion of their Meta Shares.

Only Eligible Holders (other than Meta Shareholders who have properly exercised their Dissent Rights) may elect to receive consideration that includes Exchangeable Shares. **An Eligible Holder is a Meta Shareholder who is (i) a resident of Canada for the purposes of the *Income Tax Act* (Canada) (the "ITA") or, if a partnership, a partnership that is a "Canadian partnership" for purposes of the ITA, (ii) not exempt from tax under Part I of the ITA or, if a partnership, a partnership none of the members of which is exempt from tax under Part I of the ITA, and (iii) the beneficial owner of Meta Shares.**

**A Meta Shareholder with certificated Meta Shares must include its Meta Share certificate(s) and any other required documentation with this Letter of Transmittal and Election Form to make an effective election to receive Exchangeable Share Consideration. For uncertificated Meta Shares held through the DRS, Meta Shareholders are only required to complete this Letter of Transmittal and Election Form and have it delivered to the Depositary.**

**If any Meta Shareholder does not deposit a properly completed and executed Letter of Transmittal and Election Form prior to the Election Deadline, such Meta Shareholder will be deemed to have made a Deemed Election. See "General Information for all Meta Shareholders".**

The tax consequences to Eligible Holders may differ significantly depending on whether Exchangeable Share Consideration and/or Torchlight Share Consideration is received pursuant to the Arrangement and whether a valid tax election is made to defer tax. Eligible Holders should consider carefully the tax consequences to them in determining whether to elect to receive Exchangeable Share Consideration and/or Torchlight Share Consideration in exchange for the Meta Shares. See "Certain Canadian Federal Income Tax Considerations" in the Circular for further information. **Meta Shareholders should consult their financial and tax advisors prior to making an election as to the consideration they wish to receive pursuant to the Arrangement.**

**Please complete the information required on the following pages.**

A-2

**Figure 1: Tax Election Form for use by Eligible Holders of Meta Shares**

**IF THE UNDERSIGNED IS AN ELIGIBLE HOLDER HAVING ELECTED TO RECEIVE CONSIDERATION THAT INCLUDES EXCHANGEABLE SHARES, AND IF THE UNDERSIGNED IS ELIGIBLE FOR AND DESIRES TO FILE A JOINT TAX ELECTION WITH CANCO UNDER SECTION 85 OF THE ITA (AND, WHERE APPLICABLE, ANALOGOUS PROVISIONS OF PROVINCIAL INCOME TAX LAW) TO OBTAIN A POTENTIAL CANADIAN TAX DEFERRAL, PLEASE MAKE THE FOLLOWING ELECTION.**

By checking this box ☐, the undersigned:

- (a) represents that the undersigned is, and will be at the Effective Time, an Eligible Holder;
- (b) acknowledges that it is the undersigned's responsibility to: (a) download, complete and submit the tax election filing package (together with any other required supporting documentation) to MNP LLP ("MNP"), Meta's tax preparers, within ninety (90) days following the Effective Date, properly completed with: (i) the required information concerning the Eligible Holder, (ii) a working email address of the Eligible Holder, (iii) the details of the number of Exchangeable Elected Shares transferred in respect of which the Eligible Holder is making a tax election, and (iv) the applicable Elected Amounts for such Exchangeable Elected Shares; and (b) to sign and file the appropriate tax election form (s) to the relevant taxation authority within the time prescribed by the ITA (or any applicable provincial legislation).
- (c) acknowledges that a Canadian tax deferral is only available to the extent that the undersigned receives Exchangeable Shares as partial or total consideration for Meta Shares under the Arrangement and properly completes and duly files a valid tax election with the appropriate taxation authorities; and
- (d) acknowledges that neither Canco nor MNP will be responsible for the proper or accurate completion of any tax election form or to check or verify the content of any tax election form and, except for Canco's obligation to sign and return properly completed tax election forms (which are received by MNP within ninety (90) days following the Effective Date) within ninety (90) days after the receipt thereof by MNP, the undersigned will be solely responsible for any taxes, interest or penalties or any other costs or damages resulting from the failure by an Eligible Holder to properly and accurately complete or file the necessary tax election forms in the form and manner and within the time prescribed by the ITA (or any applicable provincial legislation). In its sole discretion, Canco may choose to sign and return Tax Election Packages received more than 90 days following the Effective Date, but Canco will have no obligation to do so.

For further information on making the joint tax election, see "Certain Canadian Federal Income Tax Considerations" in the Circular.

A-3

**Figure 2: Tax Election Package Information**

**If the undersigned has checked the box in the Figure above, please be advised that it is expected that the tax election package will be available via the internet on the company's website at <https://metamaterial.com> following the completion of the Arrangement.**

**Following completion of the Arrangement, the undersigned should download the Tax Election Package from <https://metamaterial.com> and submit a completed Tax Election Package to MNP based on the instructions provided therein within 90 days of the Effective Date.**



B-1

**SCHEDULE “B”**

*[see attached]*

B-2

<b>Form W-9</b> (Rev. October 2018) Department of the Treasury Internal Revenue Service		<b>Request for Taxpayer Identification Number and Certification</b>		<b>Give Form to the requester. Do not send to the IRS.</b>
▶ Go to <a href="http://www.irs.gov/FormW9">www.irs.gov/FormW9</a> for instructions and the latest information.				
Print or type. See Specific instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.			
	2 Business name/disregarded entity name, if different from above			
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.			4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
	<input type="checkbox"/> Individual/sole proprietor or single-member LLC			Exempt payee code (if any) _____
	<input type="checkbox"/> C Corporation			Exemption from FATCA reporting code (if any) _____
	<input type="checkbox"/> S Corporation			(applies to accounts maintained outside the U.S.)
	<input type="checkbox"/> Partnership			
<input type="checkbox"/> Trust/estate				
<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____				
<input type="checkbox"/> Other (see instructions) ▶ _____				
5 Address (number, street, and apt. or suite no.) See instructions.			Requester's name and address (optional)	
6 City, state, and ZIP code				
7 List account number(s) here (optional)				
<b>Part I Taxpayer Identification Number (TIN)</b>				
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> , later.				
Note: If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.				
Social security number				
or				
Employer identification number				
<b>Part II Certification</b>				
Under penalties of perjury, I certify that:				
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and				
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and				
3. I am a U.S. citizen or other U.S. person (defined below); and				
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.				
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.				
<b>Sign Here</b>		<b>Date ▶</b>		
Signature of U.S. person ▶				
<b>General Instructions</b>				
Section references are to the Internal Revenue Code unless otherwise noted.				
Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to <a href="http://www.irs.gov/FormW9">www.irs.gov/FormW9</a> .				
<b>Purpose of Form</b>				
An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.				
• Form 1099-DIV (dividends, including those from stocks or mutual funds)				
• Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)				
• Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)				
• Form 1099-S (proceeds from real estate transactions)				
• Form 1099-K (merchant card and third party network transactions)				
• Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)				
• Form 1099-C (canceled debt)				
• Form 1099-A (acquisition or abandonment of secured property)				
Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.				
If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.				

B-3

Form W-9 (Rev. 10-2018)

Page 2

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

**Note:** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

B-4

Form W-9 (Rev. 10-2018)

Page 3

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; do not leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note: ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

### Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual	Individual/sole proprietor or single-member LLC
• Sole proprietorship, or	
• Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	
• LLC treated as a partnership for U.S. federal tax purposes,	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or	
• LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	
• Partnership	Partnership
• Trust/estate	Trust/estate

### Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

#### Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

B-5

Form W-9 (Rev. 10-2018)

Page 4

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(ii)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

### Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

### Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note:** See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/Businesses](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note:** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.



B-6

Form W-9 (Rev. 10-2018)

Page 5

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

### What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor <sup>4</sup>
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(E))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

\*Note: The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

### Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.** Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.



B-7

Form W-9 (Rev. 10-2015)

Page 6

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/identitytheft](http://www.irs.gov/identitytheft) to learn more about identity theft and how to reduce your risk.

### Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

**AST TRUST COMPANY (CANADA)**

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